

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CEDAR RAPIDS</div> <div>CITY OF CEDAR RAPIDS, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205700300000</div> <div>CLERK</div> <div>101 First Street SE</div> <div>Cedar Rapids, Iowa 52401</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		85,314,828		85,314,828	86,247,107
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		85,314,828		85,314,828	86,247,107
Delinquent property taxes		86,132		86,132	0
TIF revenues		13,520,010		13,520,010	13,909,638
Other city taxes		32,749,117	0	32,749,117	32,063,063
Licenses and permits		2,526,590	5,025	2,531,615	2,430,777
Use of money and property		2,497,775	17,402,520	19,900,295	18,129,798
Intergovernmental		80,942,682	14,567,592	95,510,274	141,241,244
Charges for fees and service		7,012,057	121,630,048	128,642,105	174,718,163
Special assessments		324,952	33,447	358,399	1,030,100
Miscellaneous		30,542,364	56,250,611	86,792,975	40,646,170
Other financing sources		109,861,350	61,495,014	171,356,364	179,822,094
Total revenues and other sources		365,377,857	271,384,257	636,762,114	690,238,154
Expenditures and Other Financing Uses					
Public safety		63,545,703	0	63,545,703	64,009,814
Public works		20,688,849	0	20,688,849	22,306,601
Health and social services		0	0	0	0
Culture and recreation		16,248,125	0	16,248,125	17,077,180
Community and economic development		21,087,816	0	21,087,816	23,303,037
General government		17,503,178	0	17,503,178	19,143,494
Debt service		32,194,859	0	32,194,859	32,122,471
Capital projects		84,338,469	0	84,338,469	155,464,274
Total governmental activities expenditures		255,606,999	0	255,606,999	333,426,871
Business type activities		0	245,562,061	245,562,061	266,903,491
Total ALL expenditures		255,606,999	245,562,061	501,169,060	600,330,362
Other financing uses, including transfers out		86,958,828	24,654,029	111,612,857	121,638,994
Total ALL expenditures/And other financing uses		342,565,827	270,216,090	612,781,917	721,969,356
Excess revenues and other sources over (Under) Expenditures/And other financing uses		22,812,030	1,168,167	23,980,197	-31,731,202
Beginning fund balance July 1, 2014		480,215,293	646,965,832	1,127,181,125	1,072,668,461
Ending fund balance June 30, 2015		503,027,323	648,133,999	1,151,161,322	1,040,937,259
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 823,538 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 315,200,000	Other long-term debt	\$ 42,759,920	
Revenue debt		\$ 85,540,000	Short-term debt	\$ 0	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 482,427,468
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/12/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Amy Stevenson		→	319	286-5060	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF CEDAR RAPIDS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	49,238,875	19,700,872		16,375,081	0	0	85,314,828			85,314,828	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	49,238,875	19,700,872		16,375,081	0	0	85,314,828		T01	85,314,828	4
5	Delinquent property taxes	57,028	11,468		17,636	0	0	86,132		T01	86,132	5
6	Total property tax	49,295,903	19,712,340		16,392,717	0	0	85,400,960			85,400,960	6
7	TIF revenues			13,520,010				13,520,010		T01	13,520,010	7
8	Other city taxes											
8	Utility tax replacement excise taxes	4,663,063	0	0	0	0	0	4,663,063		T15	4,663,063	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,172,867	0	0	0	0	0	5,172,867	0	T15	5,172,867	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	85,617	30,314	0	24,214	0	0	140,145	0	T19	140,145	12
13	Hotel/motel tax	3,441,535	0	0	0	0	0	3,441,535	0	T19	3,441,535	13
14	Other local option taxes	0	19,331,507	0	0	0	0	19,331,507	0	T09	19,331,507	14
15	TOTAL OTHER CITY TAXES	13,363,082	19,361,821	0	24,214	0	0	32,749,117	0		32,749,117	15
16	Section B - LICENSES AND PERMITS	2,482,865	43,725	0	0	0	0	2,526,590	5,025	T29	2,531,615	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	899,678	63,486	34,521	335,572	147,734	0	1,480,991	1,137,646	U20	2,618,637	18
19	Rents and royalties	659,852	340,698	0	0	16,234	0	1,016,784	16,264,874	U40	17,281,658	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	1,559,530	404,184	34,521	335,572	163,968	0	2,497,775	17,402,520		19,900,295	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	337,152	727,560	0	0	2,508,449	0	3,573,161	11,012,380	B89	14,585,541	27
28	Community development block grants	0	1,151,304	0	0	27,763,437	0	28,914,741	164,770	B50	29,079,511	28
29	Housing and urban development	0	5,944,157	0	0	0	0	5,944,157	0	B50	5,944,157	29
30	Public assistance grants	118,853	0	0	0	10,840,593	0	10,959,446	144,851	B79	11,104,297	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	456,005	7,823,021	0	0	41,112,479	0	49,391,505	11,322,001		60,713,506	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CEDAR RAPIDS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes	13,776,749						13,776,749		C46	13,776,749	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	60,434	7,557,354	0	0	6,198,899	0	13,816,687	184,215	C89	14,000,902	49				
50	Iowa Department of Transportation	0	0	0	0	365,497	0	365,497	1,528,102	C89	1,893,599	50				
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51				
52	Iowa Economic Development Authority	0	0	0	0	0	0	0	0	C89	0	52				
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53				
54	Commercial & Industrial Replacement Claim	1,669,709	656,198	0	474,690	0	0	2,800,597	0	C89	2,800,597	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,730,143	21,990,301	0	474,690	6,564,396	0	30,759,530	1,712,317		32,471,847	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	47,874	0	0	0	208	0	48,082	316,361		364,443	63				
64	Library service	107,821	0	0	0	0	0	107,821	0	D89	107,821	64				
65	Township contributions	0	0	0	0	0	0	0	1,209,839	D89	1,209,839	65				
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66				
67	School District	0	0	0	0	532,135	0	532,135	0	D89	532,135	67				
68	Miscellaneous	19,209	0	0	0	84,400	0	103,609	7,074		110,683	68				
69								0			0	69				
70	Total local grants and reimbursements	174,904	0	0	0	616,743	0	791,647	1,533,274		2,324,921	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,361,052	29,813,322	0	474,690	48,293,618	0	80,942,682	14,567,592		95,510,274	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water	0	0	0	0	0	0	0	31,266,976	A91	31,266,976	73				
74	Sewer	0	0	0	0	0	0	0	39,750,438	A8Ø	39,750,438	74				
75	Electric	0	0	0	0	0	0	0	0	A92	0	75				
76	Gas	0	0	0	0	0	0	0	0	A93	0	76				
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77				
78	Airport	0	0	0	0	0	0	0	4,615,349	AØ1	4,615,349	78				
79	Landfill/garbage	0	0	0	0	0	0	0	16,793,150	A81	16,793,150	79				
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CEDAR RAPIDS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	0	0	0	0	0	0	0	1,021,625	A94	1,021,625	82				
83	Cable TV	1,493,599	0	0	0	0	0	1,493,599	0	T15	1,493,599	83				
84	Internet	0	0	0	0	0	0	0	0	A03	0	84				
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85				
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86				
87	Storm water	0	0	0	0	0	0	0	4,181,027	A80	4,181,027	87				
88	Other:											88				
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89				
90	Police service fees	757,301	0	0	0	0	0	757,301	0	A89	757,301	90				
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91				
92	Fire service charges	779,842	0	0	0	0	0	779,842	0	A89	779,842	92				
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93				
94	Sidewalk street repair charges	132,114	0	0	0	0	0	132,114	0	A44	132,114	94				
95	Housing and urban renewal charges	337,400	0	0	0	0	0	337,400	0	A50	337,400	95				
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96				
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97				
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98				
99	Library charges	215,940	0	0	0	0	0	215,940	0	A89	215,940	99				
100	Park, recreation, and cultural charges	2,384,646	0	0	0	0	0	2,384,646	22,402,640	A61	24,787,286	100				
101	Animal control charges	140,767	0	0	0	0	0	140,767	0	A89	140,767	101				
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102				
103	Miscellaneous	498,704	199,556	70	0	72,118	0	770,448	1,598,843		2,369,291	103				
104	TOTAL CHARGES FOR SERVICE	6,740,313	199,556	70	0	72,118	0	7,012,057	121,630,048		128,642,105	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	91,876	0	0	0	233,076	0	324,952	33,447	U01	358,399	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	335,246	390,392	0	0	1,940,694	0	2,666,332	5,761,895	U99	8,428,227	108				
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109				
110	Sale of property and merchandise	20,214	11,160	0	0	0	0	31,374	1,422,323	U11	1,453,697	110				
111	Fines	9,652,470	103,919	0	0	0	0	9,756,389	0	U30	9,756,389	111				
112	Internal service charges	16,975,961	0	0	0	0	0	16,975,961	22,740,516	NR	39,716,477	112				
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113				
114	Damage Recoveries	45,924	0	0	0	0	0	45,924	83,994		129,918	114				
115	Miscellaneous	215,006	191,412	6,000	0	653,966	0	1,066,384	26,241,883		27,308,267	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	27,244,821	696,883	6,000	0	2,594,660	0	30,542,364	56,250,611		86,792,975	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CEDAR RAPIDS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	103,139,442	70,231,831	13,560,601	17,227,193	51,357,440	0	255,516,507	209,889,243		465,405,750	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	283,954	381,050	498,817	0	312,923	0	1,476,744	648,657	NR	2,125,401	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	12,198,364	12,830,000	0	25,028,364	32,589,742	NR	57,618,106	125				
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126				
127	Regular transfers in and interfund loans	32,141,476	4,196,197		1,650,294	39,656,212	0	77,644,179	28,130,820		105,774,999	127				
128	Internal TIF loans and transfers in	0	350,055	0	5,173,404	188,604	0	5,712,063	125,795		5,837,858	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	32,425,430	4,927,302	498,817	19,022,062	52,987,739	0	109,861,350	61,495,014		171,356,364	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	135,564,872	75,159,133	14,059,418	36,249,255	104,345,179	0	365,377,857	271,384,257		636,762,114	132				
133												133				
134	Beginning fund balance July 1, 2014	139,585,618	91,766,745	8,193,081	75,801,134	164,868,715	0	480,215,293	646,965,832		1,127,181,125	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	275,150,490	166,925,878	22,252,499	112,050,389	269,213,894	0	845,593,150	918,350,089		1,763,943,239	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF CEDAR RAPIDS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	38,017,546	428,071	0	0	0	0	38,445,617		E62	38,445,617	2
3	Purchase of land and equipment	19,658	53,910	0	0	0	0	73,568		G62	73,568	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	19,814,195	428,315	0	0	0	0	20,242,510		E24	20,242,510	13
14	Purchase of land and equipment	89,687	9,743	0	0	0	0	99,430		G24	99,430	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	3,580,745	0	0	0	0	0	3,580,745		E66	3,580,745	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	994,991	42,583	0	0	0	0	1,037,574		E32	1,037,574	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	65,222	1,037	0	0	0	0	66,259		E89	66,259	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	62,582,044	963,659	0	0	0	0	63,545,703			63,545,703	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CEDAR RAPIDS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	12,439,054	0	0	0	0	0	12,439,054		E44	12,439,054	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	1,876,456	0	0	0	0	0	1,876,456		E44	1,876,456	48
49	Traffic control safety — Current operation	2,010,474	0	0	0	0	0	2,010,474		E44	2,010,474	49
50	Purchase of land and equipment	24,601	0	0	0	0	0	24,601		G44	24,601	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	1,102,492	0	0	0	0	0	1,102,492		E44	1,102,492	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	3,235,772	0	0	0	0	0	3,235,772		E81	3,235,772	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	20,688,849	0	0	0	0	0	20,688,849			20,688,849	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF CEDAR RAPIDS							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CEDAR RAPIDS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	5,443,242	424,574	0	0	0	0	5,867,816		E52	5,867,816	122				
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123				
124	Construction	0	0	0	0	0	0	0		F52	0	124				
125	Museum, band, theater — Current operation	97,023	0	0	0	0	0	97,023		E61	97,023	125				
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126				
127	Parks — Current operation	4,680,852	14,170	0	0	0	0	4,695,022		E61	4,695,022	127				
128	Purchase of land and equipment	5,601	0	0	0	0	0	5,601		G61	5,601	128				
129	Construction	0	0	0	0	0	0	0		F61	0	129				
130	Recreation — Current operation	5,438,700	0	0	0	0	0	5,438,700		E61	5,438,700	130				
131	Purchase of land and equipment	47,486	0	0	0	0	0	47,486		G61	47,486	131				
132	Construction	0	0	0	0	0	0	0		F61	0	132				
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133				
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134				
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135				
136	Other culture and recreation	91,477	5,000	0	0	0	0	96,477		E61	96,477	136				
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137				
138	Construction	0	0	0	0	0	0	0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	15,804,381	443,744	0	0	0	0	16,248,125			16,248,125	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	1,478,371	0	0	0	0	0	1,478,371		E89	1,478,371	141				
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142				
143	Economic development — Current operation	2,589,170	1,324,018	5,630,350	0	0	0	9,543,538		E89	9,543,538	143				
144	Purchase of land and equipment	0	415,000	0	0	0	0	415,000		G89	415,000	144				
145	Housing and urban renewal — Current operation	92,320	6,407,269	0	0	0	0	6,499,589		E50	6,499,589	145				
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146				
147	Construction	0	0	0	0	0	0	0		F50	0	147				
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148				
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149				
150	Other community and economic development — Current operation	497,457	2,653,861	0	0	0	0	3,151,318		E89	3,151,318	150				
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151				
152	Construction	0	0	0	0	0	0	0		F89	0	152				
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,657,318	10,800,148	5,630,350	0	0	0	21,087,816			21,087,816	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CEDAR RAPIDS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,564,141	0	0	0	0	0	2,564,141		E29	2,564,141	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	4,674,314	0	0	0	0	0	4,674,314		E23	4,674,314	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	869,602	0	0	0	0	0	869,602		E25	869,602	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	974,199	0	0	0	0	0	974,199		E31	974,199	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	1,307,521	22,220	0	0	0	0	1,329,741		E89	1,329,741	171
172	Other general government — Current operation	6,764,547	116,824	0	0	0	0	6,881,371		E89	6,881,371	172
173	Purchase of land and equipment	209,310	500	0	0	0	0	209,810		G89	209,810	173
174					0	0	0	0			0	174
175					0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	17,363,634	139,544	0	0	0	0	17,503,178			17,503,178	176
177	Section G — DEBT SERVICE	0	0	0	32,194,859	0	0	32,194,859			32,194,859	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	32,194,859	0	0	32,194,859			32,194,859	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Infrastructure	0	0	0	0	27,545,480	0	27,545,480			27,545,480	184
185	Non-Infrastructure	0	0	0	0	4,705,263	0	4,705,263			4,705,263	185
186	Flood/Flood Control	0	0	0	0	46,088,566	0	46,088,566			46,088,566	186
187	Subtotal Regular Capital Projects	0	0	0	0	78,339,309	0	78,339,309			78,339,309	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Infrastructure	0	0	0	0	5,956,884	0	5,956,884			5,956,884	189
190	Non-Infrastructure	0	0	0	0	42,276	0	42,276			42,276	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	5,999,160	0	5,999,160			5,999,160	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	84,338,469	0	84,338,469			84,338,469	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	121,096,226	12,347,095	5,630,350	32,194,859	84,338,469	0	255,606,999			255,606,999	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF CEDAR RAPIDS					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								20,294,187	E91	20,294,187	198
199	Purchase of land and equipment								219,772	G91	219,772	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								23,459,483	E80	23,459,483	201
202	Purchase of land and equipment								34,089	G80	34,089	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								516,910	E60	516,910	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								8,189,625	E01	8,189,625	213
214	Purchase of land and equipment								223,031	G01	223,031	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								21,661,602	E81	21,661,602	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								8,142,194	E94	8,142,194	222
223	Purchase of land and equipment								1,641,804	G94	1,641,804	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								1,614,133	E80	1,614,133	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF CEDAR RAPIDS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								23,541,204	E89	23,541,204	238
239	Purchase of land and equipment								49,983	G89	49,983	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								43,607,345		43,607,345	242
243	Enterprise Capital Projects								38,506,812		38,506,812	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Risk/Joint Communications/Facilities Maint/Fleet Services								53,859,887		53,859,887	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								245,562,061		245,562,061	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	121,096,226	12,347,095	5,630,350	32,194,859	84,338,469	0	255,606,999	245,562,061		501,169,060	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	12,818,177	58,140,203		3,741,425	6,421,165	0	81,120,970	24,654,029		105,774,999	255
256	Internal TIF loans/repayments and transfers out	0	0	5,837,858	0	0	0	5,837,858	0		5,837,858	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	12,818,177	58,140,203	5,837,858	3,741,425	6,421,165	0	86,958,828	24,654,029		111,612,857	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	133,914,403	70,487,298	11,468,208	35,936,284	90,759,634	0	342,565,827	270,216,090		612,781,917	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	1,278,405	386,961	0	0	5,251,231	0	6,916,597			6,916,597	263
264	Restricted	510,834	33,132,601	10,784,291	76,114,105	27,692,048	0	148,233,879			148,233,879	264
265	Committed	0	62,919,018	0	0	0	0	62,919,018			62,919,018	265
266	Assigned	200,000	0	0	0	145,510,981	0	145,710,981			145,710,981	266
267	Unassigned	139,246,848	0	0	0	0	0	139,246,848			139,246,848	267
268	Total Governmental	141,236,087	96,438,580	10,784,291	76,114,105	178,454,260	0	503,027,323			503,027,323	268
269	Proprietary								648,133,999		648,133,999	269
270	Total ending fund balance June 30, 2015	141,236,087	96,438,580	10,784,291	76,114,105	178,454,260	0	503,027,323	648,133,999		1,151,161,322	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	275,150,490	166,925,878	22,252,499	112,050,389	269,213,894	0	845,593,150	918,350,089		1,763,943,239	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CEDAR RAPIDS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	85,136,892

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 96,514,013	29U \$ 18,770,000	39U \$ 17,080,365	49U \$ 23,040,649	49U \$ 0	49U \$ 45,255,000	49U \$ 29,908,000	191 \$ 3,106,908
2. Sewer utility	19U 88,851,169	29U 10,891,920	39U 11,505,364	49U 35,100,805	49U 0	49U 40,285,000	49U 12,851,920	189 3,061,585
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0
5. Transit-bus	19U 183,165	29U 0	39U 183,165	49U 0	49U 0	49U 0	49U 0	194 0
6. Industrial Revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	189 0
7. Mortgage revenue	19T 0	24T 0	34T 0	49U 0	44T 0	44T 0	49U 0	189 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
10. Corporate	19U 162,626,588	29U 23,705,000	39U 25,711,403	49U 160,620,185	49U 0	49U 0	49U 0	189 6,083,243
Component Unit	19U 23,902	29U 0	39U 23,902	49U 0	49U 0	49U 0	49U 0	189 661
11. Other	19U 99,547,755	29U 1,065,000	39U 4,174,393	49U 96,438,361	49U 0	49U 0	49U 0	189 3,042,261
12. Proprietary	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
Total long-term debt	447,746,592	54,431,920	58,678,592	315,200,000	0	85,540,000	42,759,920	15,294,658

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$ 0
Outstanding as of JUNE 30, 2015	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	9,648,549,360	x .05 = \$	482,427,468

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 2,152,247	\$ 46,361,131	260,699	317,214,422	365,988,499

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)